7. (Twice Amended) A semiconductor device comprising:

a semiconductor substrate;

a MOSFET formed on the substrate;

a signal input pad connected to a gate of the MOSFET, said signal input pad receiving an input signal for the MOSFET;

a high concentration impurity diffused region located below the signal input pad and at a surface part of the semiconductor substrate;

an interconnection connected to the high concentration impurity diffused region, said interconnection being electrically isolated from said signal input pad;

a polysilicon layer provided just under said signal input pad, said polysilicon layer being connected to the interconnection, and

a low resistance layer provided on the upper surface of the high concentration impurity diffused region and said polysilicon layer.

See the attached Appendix for the changes made to effect the above claim(s)

Please add the following new claim(s):

18. (New) The semiconductor device according to claim 1, wherein said signal input pad locates within an area of the high concentration impurity diffused region.

19. (New) The seminconductor device according to claim 7, wherein said signal input pad locates within an area of the polysilicon layer.